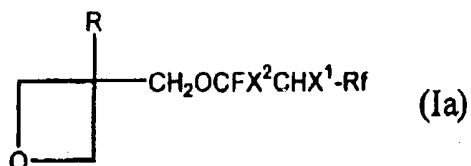


### New Abstract

The present invention provides 3-fluoroalkoxymethyl-3-alkyloxetanes, suitable as intermediates for preparing various fluorine-containing functional materials, represented by General Formula (Ia):



wherein,  $\text{X}^1$  and  $\text{X}^2$  independently represent hydrogen or fluorine;  $\text{Rf}$  represents fluorine or  $\text{C}_1\text{-C}_{18}$  linear or branched perfluoroalkyl; and  $\text{R}$  represents methyl, ethyl, n-propyl or isopropyl.